--- 2/25 on 1/12th Pound - the overprints and surcharges - 155 x 15 mm. ---

The catalogue lists the 2/25th pound overprints and surcharges on **RP-889** (the imperforate 1/12th pound Series "C" strip) as follows:

RP-943 - overprinted **2-25** by Imperial Tobacco for the September 1939 Budget
RP-992 - overprinted **2 - - - - 25** by Tuckett Tobacco for the September 1939 Budget
RP-1005 - RP-888 overprinted **2/25** by BABN for the September 1939 Budget - ***fine roulette***
RP-1006 - overprinted **2/25** by BABN for the September 1939 Budget
RP-1018 - overprinted **2/25** and TWO TWENTY FIFTHS **/ LB.** TOBACCO by BABN for the September 1939 Budget

RP-1071 - RP-1005 surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - ***fine roulette***

The catalogue lists **RP-886** (the 2/25th pound Series "C" definitive strip) its surcharges, re-surcharges and overprints as follows:

RP-886 - 2/25th pound, imperforate, with 4 mm. blue control numbers

RP-1056 - surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget
RP-1112 - surcharged **2ct** / EXCISE / TAX by Tuckett Tobacco for the June 1942 Budget
RP-1128 - surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget
RP-1150 - surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget
RP-1176 - surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget

RP-1262 - RP-1176 re-surcharged **4¢** ■ by Imperial Tobacco for the March 1943 Budget
RP-1410 - RP-1176 re-surcharged **1-18-E** **4c** **XX** by Tuckett Tobacco for the March 1943 Budget - 6 mm. figure
RP-1411 - RP-1176 re-surcharged **1-18-E** **4c** **XX** by Tuckett Tobacco for the March 1943 Budget - 4 mm. figure

RP-1694 - RP-886 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget

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RP-1005 - 1/12th pound, overprinted 2/25 by BABN for the September 1939 Budget - *fine roulette*

The first wartime Budget of September 12th 1939 increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound. To provide provisional 2/25th pound strips for hand application, BABN overprinted **RP-888 (**the *fine roulette* 1/12th pound strip) with a central 7½ mm. dark blue Roman **2/25**, a 2 mm. Gothic **2/25** at each side, plus six vertical *killer lines* at the ends as **RP-1005**. It should be noted that these *fine roulette* overprints, although prepared in 1939, were used by Montreal early in 1941 and by Granby in the fall of 1941.

RP-1005 - 2/25 on 1/12th pound, *fine roulette*, control **3294962**
Roller coded **6-10D / BLA** by "Imperial Tobacco", Montreal, in February 1941

2815384	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3294962 ★	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3295373	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3295383	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3295385	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3295410	02/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **6-10D / BLA**
3315342	08/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **1-23D / BLC**
3318904	08/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **1-23D / BLC**
3329515	10/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **1-23D / ALD**
3334169	10/41	RP-1005	**2/25** on 1/12th pound, *fine roulette*, coded **1-23D / ALD**

When the Budget of June 1942 under the "Special War Measures Act" imposed an added excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged *on-hand* sheets of **RP-1005** with a 4 and 2½ mm. Gothic **2¢ / EXCISE TAX** as the company surcharge **RP-1071**. Since these copies were *on-hand* when the June 1942 Budget was tabled they are *undated* and the product was *excise tax payable* when delivered for consumption. Code dating resumed on sheets purchased post-Budget. As before *the control numbers match the 1/12th pound sequence*, and being *fine roulette* come from the initial printing of **RP-888** (the 1/12th pound strip).

Lee Brandom only lists the 1942 Imperial surcharge on the *fine roulette*, since **RP-1006** (the *imperforate* **2/25** overprint) was exhausted long before this 1942 surcharge was made. **RP-1006** was last listed as cancelled by "Imperial Tobacco", Montreal, in November 1939.

RP-1071 - **2¢ / EXCISE TAX** over **2/25** on 1/12th pound, *fine roulette*, control **3350100**
Used by "Imperial Tobacco" under the 1942 Budget - in June / July

3350100 ★	RP-1071	**2¢ / EXCISE TAX** over **2/25** over 1/12th pound, fine roulette
3350106	RP-1071	**2¢ / EXCISE TAX** over **2/25** on 1/12th pound, fine roulette
3351009	RP-1071	**2¢ / EXCISE TAX** over **2/25** on 1/12th pound, fine roulette
3351380	RP-1071	**2¢ / EXCISE TAX** over **2/25** on 1/12th pound, fine roulette

The following *date coded* copies were surcharged on sheets of **RP-888** purchased post-Budget, and thus the product was *excise tax paid* when delivered for consumption.

3361870	10/42	RP-1071	**2¢ / EXCISE TAX** over **2/25** on 1/12th pound, fine roulette **1-23D / AWD** from the collection of Fritz Angst - it has an inverted **M** in the coding
3361982	10/42	RP-1071	**2¢ / EXCISE TAX** over **2/25** on 1/12th pound, fine roulette **1-23D / AMD**

For the Budget of September 12th 1939 "Tuckett Tobacco", Hamilton, overprinted **RP-889** (the imperforate 1/12th pound strip) with a central 4½ mm. black Roman 2 - - - - 25, a 4½ mm. Roman 2/25 in the cancellation panel, plus a 4½ mm. black Roman killer **X** at the left, and a 4½ mm. black Roman *killer* 2/25 on the right, as the provisional **RP-992**. The controls match the 1/12th pound sequence. The base sheets had been purchased from Ottawa post-Budget, thus the overprinted strip has been code dated, and the product was *excise duty paid*.

RP-992 - 2/25 on 1/12th pound, imperforate, control **M7614799**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

M7595232	10/39	RP-992	2/25 on 1/12th pound, imperforate, coded **1-18-E / AJD**
M7614799 ★	10/39	RP-992	2/25 on 1/12th pound, imperforate, coded **1-18-E / AJD**
M7705990	11/39	RP-992	2/25 on 1/12th pound, imperforate, coded **1-18-E / BJD**

Under the Budget of September 12th 1939, "Imperial Tobacco" overprinted sheets of **RP-889** (the imperforate 1/12th pound strip) with a 6 mm. black Gothic **2-25** in the center, with a 3½ mm. Gothic **2/25** on each side, and

with five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-943**. *The control numbers are from the 1/12th pound sequence*, having originally been printed on **RP-8899**. The base sheets had been purchased from Ottawa post-Budget, thus the overprint has been code dated, and the product was *excise duty paid*.

RP-943 - 2-25 on 1/12th pound, imperforate, control **M3063673**
Roller coded **7-13D / AJD** by "B. Houde & Grothe", Quebec City, in October 1939

N1163877	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **6-10-D / AJD**
N1249742	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **6-10-D / AJD**
N1356248	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **6-10-D / AJD**
N1411174	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **6-10-D / AJD**
N3019390	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N3063673★	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N3138513	10/39	RP-943	**2-25** on 1/12th pound, imperforate, coded **7-13D / AJD**

In September 1939, BABN overprinted sheets of **RP-889** (the imperforate 1/12th pound strip) with a central 7½ mm. dark blue Roman **2/25**, a 2 mm. Gothic **2/25** at each side, plus six vertical *killer lines* at the ends as the BABN provisional **RP-1006**. *The control numbers had been pre-applied in the 1/12th pound sequence*.

RP-1006 - 2/25 on 1/12th pound, imperforate, control **N6426100**
Roller coded **7-13D / AJD** by "B. Houde Tobacco", Quebec City, in October 1939

N5236421	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5329220	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N5419380	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N5501327	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N5612434	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N5735656	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5742127★	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5803347	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5834570	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5834600	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N5911297	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / AJD**
N6016998	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / AJD**
N6060158	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N6060159	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N6063942★	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N6157010	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **6-10D / AJD**
N6426100★	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N6671718	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N6943083	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N6970836	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N6990385	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N6990625	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N6994791	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9

N6994911	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N7004513	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / T-J-9
N7057475	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7108821	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7108941	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7112096	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7126911	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7299673	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded 4-50-E / V-K-9
N7649081	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **6-10D / BJD**
N7649088	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **6-10D / BJD**
N7889025	10/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **7-13D / AJD**
N7929229	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7943794	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7946958	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7948607	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7954932★	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7956835	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**
N7957015	11/39	RP-1006	**2/25** on 1/12th pound, imperforate, coded **1-18-E / BJD**

Next BABN overprinted their remaining *control-free* sheets of **RP-889** (the imperforate 1/12th pound strip) using a central 7½ mm. dark blue Roman **2/25**, with a 2 mm. Gothic **2/25** on the left, and a 2 and 2½ mm. Gothic TWO TWENTY FIFTHS **/ LB.** TOBACCO in the control panel, plus six vertical *killer lines* at the ends as the provisional **RP-1018**.

RP-1018 - 2/25 on 1/12th pound, imperforate, without control numbering
Roller coded 4-50-E / V-K-9 by "Royal Canadian Tobacco", Toronto, in November 1939

No controls★	11/39	RP-1018	**2/25** on 1/12th pound, imperforate, roller cancelled 4-50-E / V-K-9
No controls	11/39	RP-1018	**2/25** on 1/12th pound, imperforate, roller coded **7-13D / BJD**

Judging by the introductory control number (**0246516)** of the following definitive **RP-886**, it seems that a count of the above *control-free* strips was kept, and that the initial control numbers were adjusted to include the above.

--- 2/25th Pound - the definitive Series "C" - *imperforate* - 155 x 15 mm. ---

The first *dated* listing of **RP-886** (the imperforate 2/25th pound strip) comes from "Royal Canadian Tobacco", Toronto, in December 1939. The hidden letters, "H-Z", indicate that the die had been approved late in 1939.

RP-886 - 2/25th pound, imperforate, control **A3310512**
Roller coded **7-13D / BKB** by "B. Houde Tobacco", Quebec City, in May 1940

0246516	12/39	RP-886	2/25th pound, imperforate, rollered 4-50-E / X-L-9
0247056	12/39	RP-886	2/25th pound, imperforate, rollered 4-50-E / X-L-9
0247146	12/39	RP-886	2/25th pound, imperforate, rollered 4-50-E / X-L-9
0252064	12/39	RP-886	2/25th pound, imperforate, rollered 4-50-E / X-L-9
0273630	12/39	RP-886	2/25th pound, imperforate, rollered 4-50-E / X-L-9
0481906	11/39	RP-886	2/25th pound, imperforate, coded **1-18-E / BJD**
0542159	11/39	RP-886	2/25th pound, imperforate, coded **6-10-D / BJD**
0584679	11/39	RP-886	2/25th pound, imperforate, coded **6-10-D / BJD**
1080280	11/39	RP-886	2/25th pound, imperforate, coded **6-10-D / BJD**
1145975	11/39	RP-886	2/25th pound, imperforate, coded **6-10-D / BJD**
1145981	11/39	RP-886	2/25th pound, imperforate, coded **6-10-D / BJD**
1303602	12/39	RP-886	2/25th pound, imperforate, coded **1-18-E / CJD**
1339283	12/39	RP-886	2/25th pound, imperforate, coded **1-18-E / CJD**
1358135	12/39	RP-886	2/25th pound, imperforate, coded **1-18-E / CJD**
1432923	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
1470794	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
1470798	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
1732488	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2037862	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2171420	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2193464	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2215210	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2263865	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2389512	12/39	RP-886	2/25th pound, imperforate, coded **6-10-D / CJD**
2782973	01/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-A-0**
2808566	01/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-A-0**
2856063	01/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-A-0**
3269360	12/39	RP-886	2/25th pound, imperforate, coded **7-13D / CJD**
3329966	12/39	RP-886	2/25th pound, imperforate, coded **7-13D / CJD**
3750353	01/40	RP-886	2/25th pound, imperforate, with an unreadable code
3889938	01/40	RP-886	2/25th pound, imperforate, coded **1-18-E / AKA**
3986569	01/40	RP-886	2/25th pound, imperforate, coded **1-18-E / AKA**
4163322	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4163574	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4356031	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4494359	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4496650	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4507623	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4792174	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4814370 ★	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4814584	01/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKA**
4968377	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
5022897	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
5022904	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
5355592	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
5851436	01/40	RP-886	2/25th pound, imperforate, coded **7-13D / AKA**
6070500	01/40	RP-886	2/25th pound, imperforate, coded **7-13D / AKA**
6142029	02/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-B-0**
6142729	02/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-B-0**
6166162	02/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-B-0**
6178365	02/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-B-0**
6515948	02/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-B-0**

6746239	03/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-C-0**
6785062	01/40	RP-886	2/25th pound, imperforate, coded **7-13D / AKA**
7085543	02/40	RP-886	2/25th pound, imperforate, coded **1-18-E / BKA**
7106687	02/40	RP-886	2/25th pound, imperforate, coded **1-18-E / BKA**
7157852	02/40	RP-886	2/25th pound, imperforate, coded **1-18-E / BKA**
7826963	02/40	RP-886	2/25th pound, imperforate, coded **7-13D / AKA**
8231497★	11/40	RP-886	2/25th pound, imperforate, coded **1-18-E / BKD**
8250746	12/40	RP-886	2/25th pound, imperforate, coded **1-18-E / CKD**
8305195	12/40	RP-886	2/25th pound, imperforate, coded **1-18-E / CKD**
8323415	04/41	RP-886	2/25th pound, imperforate, coded **1-18-E / ALB**
8533709	04/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-D-0**
8595616	04/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-D-0**
8616298	04/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-D-0**
8717315	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
8738152	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
8987302	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
9000074	02/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKA**
9216910	03/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKA**
9341730	03/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKA**
9429526	03/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKA**
A0010602	03/40	RP-886	2/25th pound, imperforate, coded **7-13D / CKA**
A0215347	04/40	RP-886	2/25th pound, imperforate, coded **7-13D / AKB**
A0812071	03/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKA**
A0856372	03/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKA**
A0903713	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1302608	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1615968	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1656058	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1683675	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1683702	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A1719553	04/40	RP-886	2/25th pound, imperforate, coded **6-10D / AKB**
A2256529	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A2373638	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A2542238	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A2673334	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A3164708	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A3191344	05/40	RP-886	2/25th pound, imperforate, coded **7-13D / BKB**
A3310512★	05/40	RP-886	2/25th pound, imperforate, coded **7-13D / BKB**
A3324774	05/40	RP-886	2/25th pound, imperforate, coded **7-13D / BKB**
A4739218	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A4800387★	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A4800403	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A4809858	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A5687028	06/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-F-0**
A5692387	06/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-F-0**
A5732957	06/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-F-0**
A5752957	06/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-F-0**
A5761024	06/40	RP-886	2/25th pound, imperforate, rollered **4-50-E / A-F-0**
A6060537	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A6301911	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A6304074	05/40	RP-886	2/25th pound, imperforate, coded **6-10D / BKB**
A6584449	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**
A6584458	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**
A6894169	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**
A7218147	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**
A7574826	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**
A7646043	06/40	RP-886	2/25th pound, imperforate, coded **6-10D / CKB**

When the Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the companies reduced the 2/25th pound package to 1/13th pounds, and the 2/25th pound series ended, until revived

by “Tuckett Tobacco” early in 1942.

A8427915	02/42	RP-886	2/25th pound, imperforate, coded **1-18-E / BMA**
A8610460	04/42	RP-886	2/25th pound, imperforate, coded **1-18-E / AMB**
A8635078	05/42	RP-886	2/25th pound, imperforate, coded **1-18-E / BMB**

When the June 1942 Budget was tabled, as a temporary measure to keep production moving, “Tuckett Tobacco”, Hamilton, surcharged their on-hand **RP-886** strips in magenta ink with a 5 mm. Roman **2ct** above a 2 mm. thin Gothic EXCISE / TAX as the company provisional **RP-1112**. This three-line magenta surcharge reads vertically down in the cancellation panel. Lee Brandom lists this as a *hand-stamp*, but the magenta surcharge on the following strip seems to be printed.

RP-1112 - **2ct** / EXCISE / TAX on 2/25th pound, imperforate, control **A8656516**
Coded **1-18-E / CMB** by “Tuckett Tobacco”, Hamilton, in June 1942

A8656516★	06/42	RP-1112	**2ct** / EXCISE / TAX on 2/25th pound, coded **1-18-E / CMB**

It seems to me that, in 1942, “Tuckett Tobacco” was producing the smaller 1/13th pound package for sale in *the Province of Quebec*, which at the time had a 10% tobacco tax. The larger 2/25th pound package was intended for sale *across Canada*, except in Quebec. The catalogue also lists **RP-1117**, a similar “Tuckett” surcharged 1/9th pound strip (which the collection ***does not contain***, and I have not seen). **WANTED!**

Under the Budget of June 1942, “Imperial Tobacco”, Granby, surcharged sheets of **RP-886** (the imperforate 2/25th pound strip) with their two-line 4 and 2½ mm. Gothic **2¢ / EXCISE TAX** as the company provisional **RP-1056**. The undated copy (a *one-time* surcharge with the company code **1-23D**) is indicative of sheets purchased pre-Budget. The product was *excise tax payable* when delivered for consumption. Code dating was later resumed on sheets purchased from “Customs and Excise”, Ottawa, at the new excise tax rate - with the product added *excise tax paid.*

RP-1056 - **2¢ / EXCISE TAX** and **1-23D** on 2/25th pound, imperforate, control **A8670500**
A *one-time* company surcharge by “Imperial Tobacco”, Granby, for the June 1942 Budget

A8670500★		RP-1056	**2¢ / EXCISE TAX** on 2/25th pound, imperforate, coded **1-23D**
A8693217	08/42	RP-1056	**2¢ / EXCISE TAX** on 2/25th pound, imperforate, coded **1-23D / BMC**
A8696749	09/42	RP-1056	**2¢ / EXCISE TAX** on 2/25th pound, imperforate, coded **1-23D / CMC**
A8696750	09/42	RP-1056	**2¢ / EXCISE TAX** on 2/25th pound, imperforate, coded **1-23D / CMC**
A8696751	09/42	RP-1056	**2¢ / EXCISE TAX** on 2/25th pound, imperforate, coded **1-23D / CMC**

Under the Budget of June 24th 1942, “Tuckett Tobacco”, Hamilton, surcharged their *on-hand* imperforate sheets of **RP-886** with a 3 mm. tall E’s surcharge **2¢ / EXCISE TAX** plus the code **1-18-E** in a *one-time* company surcharge as

RP-1128. Since the sheets of **RP-886** had been obtained pre-Budget, the strip was not code dated, and the product was *excise tax payable* when delivered for consumption. Use of the tall E's ***red ink*** surcharge [**1-18-E COD**] resumed in December 1942 but, when the supply of red surcharging ink was finally exhausted, the surcharge was made in ***black ink*** coded with [**1-18-E COD**] as **RP-1150**.

RP-1128 - 2¢ / EXCISE TAX and **1-18-E** on 2/25th pound, imperforate, control **A8742807**
A *one-time* tall E's surcharge by "Tuckett Tobacco", Hamilton, in June 1942

A8742807★		RP-1128	**2¢ / EXCISE TAX** on 2/25th pound, coded with **1-18-E** only
A8767069		RP-1128	**2¢ / EXCISE TAX** on 2/25th pound, coded with **1-18-E** only

RP-1150 - 2¢ / EXCISE TAX on 2/25th pound, control **A8795971**
A *one-time* tall E's surcharge by "Tuckett Tobacco", Hamilton, coded **1-18-E ANA** in January 1943

A8795971★	01/43	RP-1150	**2¢ / EXCISE TAX** on 2/25th pound, coded **1-18-E ANA**
A8800637	01/43	RP-1150	**2¢ / EXCISE TAX** on 2/25th pound, coded **1-18-E ANA**

These tall E's surcharges are too scarce to have remained in production for six months. Further, it is difficult to imagine that either "Tuckett Tobacco", or "Customs and Excise" had sufficient *on-hand* sheets of **RP-886** in June 1942, to last through this six month period.

For general distribution under the June 1942 Budget, BABN surcharged the imperforate 2/25th pound strip **RP-886** in dark blue ink with their three-line 3 and 2 mm. **2¢ / EXCISE / TAX** as **RP-1176**.

"Imperial Tobacco" used this 2/25th pound package in December 1942. Ottawa apparently discontinued the practice of selling un-surcharged sheets for company surcharging early in 1943. *The illustration below is from a later batch used by Tuckett Tobacco*. Since the sheets of **RP-886** had been obtained post-Budget, the strip was code dated, and the product was *excise tax paid* when delivered for consumption.

RP-1176 - 2¢ / EXCISE / TAX on 2/25th pound, imperforate, control **A8904788**
Coded **1-18-E / BOA** by "Tuckett Tobacco", Hamilton, in February 1943

A8818582	12/42	RP-1176	**2¢ / EXCISE / TAX** on 2/25th pound, imperforate, coded **1-23D / CMD**

For use under the 1943 Budget, "Imperial Tobacco", Granby, re-surcharged their remaining sheets of **RP-1176** in dark blue ink with their **4¢ ■** as **RP-1262.**

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RP-1262 - 4¢ ■ over 2¢ / EXCISE / TAX on 2/25th pound, imperforate, control **A8838140**
Coded **1-23D / COA** by "Imperial Tobacco", Granby, in March 1943

A8838140★	03/43	RP-1262	**4¢ ■** over **2¢ / EXCISE / TAX** on 2/25th pound, coded **1-23D / COA**

Prior to the March 1943 Budget, "Tuckett Tobacco", Hamilton, had used the following strips of **RP-1176** under the June 1942 Budget.

RP-1176 - 2¢ / EXCISE / TAX on 2/25th pound, imperforate, control **A8904788**
Coded **1-18-E / BOA** by "Tuckett Tobacco", Hamilton, in February 1943

A8882787	01/43	RP-1176	**2¢ / EXCISE / TAX** on 2/25th pound, imperforate, coded **1-18-E / ANA**
A8904788★	02/43	RP-1176	**2¢ / EXCISE / TAX** on 2/25th pound, imperforate, coded **1-18-E / BOA**

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco", Hamilton, re-surcharged their remaining sheets of **RP-1176** with a 6 mm. light blue Roman **4c**, and **xx** a pair of compressed superscript Gothic *killers*, preceded by the company code **1-18-E**, as the company provisional **RP-1411**.

The variant strip, **RP-1410**, with earlier control numbers, uses a 4 mm. Roman figure **4c** and is poorly cut from the imperforate sheet by a dull separation knife.

RP-1410 - 1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 2/25th pound, imperforate, control **A8974691**

A company re-surcharge by "Tuckett Tobacco", Hamilton, for the March 1943 Budget - with a 4 mm. **4c**

A8974691★	RP-1410	1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 2/25th pound, with a 4 mm. **4c** XX

RP-1411 - 1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 2/25th pound, imperforate, control **A8982632**

A company re-surcharge by "Tuckett Tobacco", Hamilton, for the March 1943 Budget - with a 6 mm. **4c**

A8982632★	RP-1411	1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 2/25th pound, with a 6 mm. **4c**
A8982752	RP-1411	1-18-E **4c** XX over **2¢ / EXCISE / TAX** on 2/25th pound, with a 6 mm. **4c**

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

Legislation concomitant with the March 1943 Budget forbad the manufacture of tobacco packages smaller than 1/12th pound without explicit permission from the Department controller..

Note: ***This was the end of the control sequence on the 2/25th pound denomination***

The control numbers on the 2/25th pound strip have run through the first numbered sequence from **0000001** to **9999999**, and then continued until **A8982632**, so at this point the 2/25th pound total is 18,898,632 strips.

--- The 8 mm. dark blue Gothic 1/10 overprint and surcharge of RP-886 - for the 1943 Budget ---

There is only a single example of an *end-of-run* overprint made on *obsolete* sheets of the 2/25th pound strip. When

sizes smaller than 1/12th pounds were phased out by government legislation in the spring of 1943, BABN overprinted their remnant *control-free* sheets of **RP-886** (the imperforate 2/25th pound strip) for 1/10th pounds use.

They surcharged and overprinted their *control-free* sheets of **RP-886** by applying a dark blue central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite 3 and 2 mm. three-line Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1694**. *The control numbers match the 1/10th sequence*.

RP-1694 - 1/10 and **4¢ / EXCISE / TAX** on 2/25th pound, imperforate, control **M1901080**

M1622732	08/43	RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound, rollered **6-10D / BOC**
M1775207 ★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M1800467		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M1901080 ★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2137900		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2229631		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2241742 ★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2426002		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound

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